

### Abstract of the Disclosure

The present invention considers each person or worker in an economic entity as an individual business unit ("IBU") with its own allocated revenue, cost and profit which can be controlled by the IBU. The profit allocated to the IBU belongs to the IBU itself. In effect, each IBU is valued as a business within the larger economic entity in which the IBU works. A profit potential of an IBU is determined by calculating the revenue and cost which are attributable to the IBU. The determined profit potential as capitalized over a predetermined time period becomes a tradable commodity for sale.

Each IBU's effort is now linked to its own profit potential. If the IBU decreases its allocated cost or increases its allocated revenue, its allocated profit increases in proportion. The increased profit in turn increases the IBU's capitalized value. As a result, each IBU has a substantial incentive to increase its productivity in an attempt to increase its capitalized value.